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From:

Sent: Wednesday, September 01, 2010 8:48:13 AM

To:

Cc:

Subject: RE: TEFRA question

Federal law controls whether Mom is a partner for federal tax purposes under the Supreme Court cases I previously cited. State law controls whether she is general or limited.

She actually did not lose the right to distributions since the grantor trust through whom she holds her interest is probably a disregarded entity for federal tax purposes.

These issues appear moot since we don't need a TMP. [REDACTED]